



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RICE LAKE UTILITIES

Principal Office: 320 WEST COLEMAN STREET
RICE LAKE, WI 54868

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KRISTI NELSON of
(Person responsible for accounts)

_____, Rice Lake Utilities, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/12/2003
(Date)

OFFICE MANAGER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RICE LAKE UTILITIES

Utility Address: 320 WEST COLEMAN STREET
RICE LAKE, WI 54868

When was utility organized? 12/31/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KRISTI MARIE NELSON

Title: OFFICE MANAGER

Office Address:

320 W. COLEMAN ST.
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 236 - 7934

E-mail Address: rlu@chibardun.net

Utility employee in charge of correspondence concerning this report:

Name: WEB PAGE

Title:

Office Address:

ADDRESS
RICE LAKE, WI 54868

Telephone:

Fax Number:

E-mail Address: www.RiceLakeUtilities.com

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

President, chairman, or head of utility commission/board or committee:

Name: THOMAS MOULETTE**Title:** COMMISSION PRESIDENT**Office Address:**

P.O. BOX 149

RICE LAKE, WI 54868

Telephone: (715) 234 - 2528

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:** TRACEY & THOLE

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 2/28/2003**Period covered by most recent audit:** YEAR ENDING DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR SCOTT O REIMER**Title:** ELECTRIC SUPERINTENDENT**Office Address:**

320 W COLEMAN ST

RICE LAKE, WI 54868

Telephone: (715) 234 - 7004**Fax Number:** (715) 236 - 7934**E-mail Address:** rlu@chibardun.net

Name: MR WALLY THOM**Title:** WATER/WASTEWATER MANAGER**Office Address:**

320 W COLEMAN

RICE LAKE, WI 54868

Telephone: (715) 234 - 7004**Fax Number:** (715) 234 - 7934**E-mail Address:** rlu@chibardun

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. SCOTT REIMER**Title:** GENERAL MANAGER/ELECTRIC MANAGER**Office Address:**320 W. COLEMAN STREET
RICE LAKE, WI 54868**Telephone:** (715) 234 - 7004**Name of utility commission/committee:** Rice Lake Utilities Commission**Fax Number:** (715) 236 - 7984**Names of members of utility commission/committee:**MR GARY HORVAT, I, COMMISSIONER
MR GREGORY LEACH, COMMISSIONER
MR RICHARD MOE, SECRETARY
MR THOMAS MOULETTE, PRESIDENT
MR RICHARD SANDSTROM, COMMISSIONER**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: SM & P1722 WESTGATE ROAD
EAU CLAIRE, WI 54703**Contact Person:** KEN SECRAW**Title:****Telephone:** (715) 831 - 2260**Fax Number:** (715) 831 - 2263**E-mail Address:****Contract/Agreement beginning-ending dates:** 3/1/2002 2/28/2003**Provide a brief description of the nature of Contract Operations being provided:**

Provides locating and marking of underground utility facilities.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,357,344	8,421,720	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,853,184	6,707,621	2
Depreciation Expense (403)	500,767	484,164	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	380,944	373,774	5
Total Operating Expenses	8,734,895	7,565,559	
Net Operating Income	622,449	856,161	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	622,449	856,161	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	47,040	76,756	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	47,040	76,756	
Total Income	669,489	932,917	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	795	889	13
Total Miscellaneous Income Deductions	795	889	
Income Before Interest Charges	668,694	932,028	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	3,000	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	225	665	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	225	3,665	
Net Income	668,469	928,363	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,589,708	8,661,345	20
Balance Transferred from Income (433)	668,469	928,363	21
Miscellaneous Credits to Surplus (434)	10,414	0	22
Miscellaneous Debits to Surplus--Debit (435)	12	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,268,579	9,589,708	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC INTEREST ON INVESTMENTS	19,081	5
WATER INTERST ON INVESTMENTS	27,959	6
Total (Acct. 419):	47,040	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW LEGISLATIVE ACTIVITIES	795	9
Total (Acct. 426):	795	
Miscellaneous Credits to Surplus (434):		
ELECTRIC SALE OF TRUCK	10,414	10
Total (Acct. 434):	10,414	
Miscellaneous Debits to Surplus (435):		
ELECTRIC-LOSS ON SALE OF EQUIPMENT	12	11
Total (Acct. 435)--Debit:	12	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	847,991	8,509,353	0	0	9,357,344	1
Less: interdepartmental sales	454	48,298	0	0	48,752	2
Less: interdepartmental rents	0	37,920		0	37,920	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	45	448			493	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	847,492	8,422,687	0	0	9,270,179	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	172,215		172,215	1
Electric operating expenses	348,197		348,197	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,133		9,133	8
Electric utility plant accounts	78,082		78,082	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	353		353	13
Accum. prov. for depreciation of electric plant	12,198		12,198	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	620,178	0	620,178	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,115,485	16,729,370	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,463,913	5,242,260	2
Net Utility Plant	11,651,572	11,487,110	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,651,572	11,487,110	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	585	585	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	585	585	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	832,892	674,655	9
Total Other Property and Investments	833,477	675,240	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,293,308	1,958,466	10
Special Deposits (132-134)	2,799	3,590	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	781,089	638,140	15
Other Accounts Receivable (143)	45,939	28,268	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	14,844	14,037	17
Receivables from Municipality (145)	20,954	40,303	18
Materials and Supplies (151-163)	220,250	165,691	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,350,095	2,821,021	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	19,189	49,599	25
Total Deferred Debits	19,189	49,599	
Total Assets and Other Debits	15,854,333	15,032,970	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	848,122	780,038	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	10,268,579	9,589,708	28
Total Proprietary Capital	11,116,701	10,369,746	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	577,585	573,133	33
Payables to Municipality (233)	0	12,193	34
Customer Deposits (235)	2,799	3,590	35
Taxes Accrued (236)	327,448	321,586	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	21,979	18,634	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	929,811	929,136	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	328,886	377,197	44
Total Deferred Credits	328,886	377,197	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,478,935	3,356,891	49
Total Liabilities and Other Credits	15,854,333	15,032,970	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,504,280	0	0	10,519,445	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)				50,356	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,215			40,189	7
Total Utility Plant	6,505,495	0	0	10,609,990	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,579,855	0	0	3,884,058	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,579,855	0	0	3,884,058	
Net Utility Plant	4,925,640	0	0	6,725,932	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,443,202	3,799,058			5,242,260	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	140,832	359,935			500,767	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,991				12,991	6
Accruals charged other						7
accounts (specify):						8
Transportation	5,708	32,452			38,160	9
Salvage	0	7,065			7,065	10
Other credits (specify):						11
					0	12
Total credits	159,531	399,452	0	0	558,983	13
Debits during year						14
Book cost of plant retired	22,193	278,239			300,432	15
Cost of removal	685	36,212			36,897	16
Other debits (specify):						17
rounding		1			1	18
Total debits	22,878	314,452	0	0	337,330	19
Balance End of Year	1,579,855	3,884,058	0	0	5,463,913	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
ANN STREET	585			585	2
Total Nonutility Property (121)	585	0	0	585	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	585	0	0	585	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	14,037	1
Additions:		
Provision for uncollectibles during year	1,300	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	1,300	
Deductions:		
Accounts written off during the year: Utility Customers	493	5
Accounts written off during the year: Others		6
Total accounts written off	493	
Balance end of year	14,844	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			180,686		180,686	128,454	3
Total Electric Utility					180,686	128,454	

Account	Total End of Year	Amount Prior Year	
Electric utility total	180,686	128,454	1
Water utility (154)	39,564	37,237	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	220,250	165,691	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	780,038	1
Changes during year (explain):		
ELECTRIC STREET LIGHTS	9,730	2
WATER MAINS	51,904	3
WATER HYDRANTS	6,450	4
Balance end of year	848,122	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
------------------------------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	321,586	1
Accruals:		
Charged water department expense	131,822	2
Charged electric department expense	249,122	3
Charged sewer department expense	4,511	4
Other (explain):		
NONE		5
Total Accruals and other credits	385,455	
Taxes paid during year:		
County, state and local taxes	321,586	6
Social Security taxes	39,258	7
PSC Remainder Assessment	8,865	8
Other (explain):		
Gross Revenue and License Fee	9,884	9
Total payments and other debits	379,593	
Balance end of year	327,448	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GO Debt	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Water Advance to Electric Southside Project	0			0	3
WATER ADVANCE TO ELECTRIC	0			0	4
WASTEWATER ADVANCE TO ELECTRIC	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	0	225	225	0	6
Subtotal	0	225	225	0	
Total	0	225	225	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,705,048	651,843	0	0	0	3,356,891	1
Add credits during year:							
For Services	33,953					33,953	2
For Mains	33,064					33,064	3
Other (specify):							
HYDRANTS	13,410					13,410	4
STRUCTURES		41,617				41,617	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	2,785,475	693,460	0	0	0	3,478,935	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
REPLACEMENT ACCOUNT WATER	832,892	4
Total (Acct. 126):	832,892	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
CUSTOMER DEPOSITS	2,799	6
Total (Acct. 132):	2,799	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	66,480	9
Electric	714,609	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	781,089	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ELECTRIC MISC CHARGES(ST. LTS \$9730, EXTENSIONS \$17036,DAMAGE \$8668 OTHEF	43,482	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
WATER MISC CHARGES	2,457	16
Total (Acct. 143):	45,939	
Receivables from Municipality (145):		
ELECTRIC (TAX ROLL \$17,724, SALES TAX \$350, OTHER \$14)	18,088	17
WATER (TAX ROLL \$2805, OTHER \$61)	2,866	18
Total (Acct. 145):	20,954	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER MAINTENANCE OF WELL	19,189	24
Total (Acct. 186):	19,189	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ELECTRIC PENSION AND BENEFIT RESERVE	76,874	26
ELECTRIC PUBLIC BENEFITS	1,082	27
ELECTRIC ENERGY CONSERVATION	198,047	28
WATER PENSION AND BENEFIT RESERVE	52,883	29
Total (Acct. 253):	328,886	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,434,281	10,395,318	0	0	16,829,599	1
Materials and Supplies	38,400	154,570	0	0	192,970	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,511,528	3,841,558	0	0	5,353,086	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,745,261	672,651	0	0	3,417,912	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,215,892	6,035,679	0	0	8,251,571	
Net Operating Income	17,824	604,625	0	0	622,449	8
Net Operating Income as a percent of						
Average Net Rate Base	0.80%	10.02%	N/A	N/A	7.54%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	814,080	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	9,929,143	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	10,743,223	
Net Income		
Net Income	668,469	5
Percent Return on Proprietary Capital	6.22%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Interest accrued for customer deposits (231) reflects interest that was paid to customers during year and which is no longer payable. Amount reflected should be zero.

Balance Sheet End-of-Year Account Balances (Page F-19)

Amortization of Deferred Credit: Amortization over 10 years of electric DSM credit was authorized by the Public Service Commission on February 14, 2000.

Amortization of Deferred Debit: Amortization over eight years for the painting of stanpipes was authorized by the Public Service Commission on January 27, 1995. Amortization over three years for maintenance on well #4 was authorized by the Public service Commission on March 1,2002.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

9/24/03 email response (ok per Dan):
 Rice Lake Utilities
 Analytical Review 2002
 Answer to PSC Questions

Page F-2 \$10,414 in Account 434 represents gain on sale of truck.

The computation is as follows:

Book Value of Truck	\$72,114.00
Minus accumulated depreciation	(68,528.30)
Salvage value	\$3,585.70

Truck was sold for \$14,000 (receipt # 8259)	Sale of truck	\$14,000.00
Minus Salvage value	(3,585.70)	
Gain on Sale	\$10,414.30	

Journal entries were as follows: receipt #8259 Cash 1.131
 \$14,000.00
 Accum. Depr. 1.111.392 \$14,000.00

(Entry from cash receipts August 2002)

Journal entry 8-38

1.111.392 Accum. Depr. Transportation Equip. (from sale)	\$14,000.00
1.111.392 Accum. Depr. Transportation Equip. (on truck)	\$68,528.30
1.101.392 Transportation Equip.	\$72,114.00
1.434 Misc. credit to surplus (Gain on Sale)	
	\$10,414.30

To record gain on sale of truck

9/24/03 email:
 Dear Ms. Nelson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The

FINANCIAL SECTION FOOTNOTES

analytical review did identify the following issue:

On Page F-2, \$10,414 is reported in Account 434 described as "ELECTRIC SALE OF TRUCK". Please provide the computation of this amount and a copy of the journal entries.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	828,820	1
Total Sales of Water	828,820	
Other Operating Revenues		
Forfeited Discounts (470)	1,712	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	11,148	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,311	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,171	
Total Operating Revenues	847,991	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	79,498	8
Pumping Expenses (620-633)	48,874	9
Water Treatment Expenses (640-652)	18,493	10
Transmission and Distribution Expenses (660-678)	206,264	11
Customer Accounts Expenses (901-905)	75,077	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	129,307	14
Total Operation and Maintenance Expenses	557,513	
Other Operating Expenses		
Depreciation Expense (403)	140,832	15
Amortization Expense (404-407)		16
Taxes (408)	131,822	17
Total Other Operating Expenses	272,654	
Total Operating Expenses	830,167	
NET OPERATING INCOME	17,824	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	31	96	1
Commercial	16	780	1,775	2
Industrial				3
Total Unmetered Sales to General Customers (460)	20	811	1,871	
Metered Sales to General Customers (461)				
Residential	2,957	141,721	354,292	4
Commercial	428	56,649	94,772	5
Industrial	110	126,938	103,638	6
Total Metered Sales to General Customers (461)	3,495	325,308	552,702	
Private Fire Protection Service (462)	28		13,442	7
Public Fire Protection Service (463)	3,454		235,693	8
Other Sales to Public Authorities (464)	38	19,594	24,658	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	120	454	12
Total Sales of Water	7,037	345,833	828,820	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
None	None			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	235,693	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	235,693	
Forfeited Discounts (470):		
Customer late payment charges	1,712	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,712	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF STANDPIPE TOWERS	10,781	8
RENT ON EQUIPMENT	367	9
Total Rents from Water Property (472)	11,148	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,311	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	6,311	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	3,235	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	426	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	75,837	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	79,498	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	39,733	17
Pumping Labor and Expenses (624)	7,141	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	2,000	25
Total Pumping Expenses	48,874	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	18,493	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	18,493	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	35,382	34
Storage Facilities Expenses (661)	577	35
Transmission and Distribution Lines Expenses (662)	108,687	36
Meter Expenses (663)	14,870	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	12,224	43
Maintenance of Transmission and Distribution Mains (673)	4,790	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	24,503	46
Maintenance of Meters (676)	281	47
Maintenance of Hydrants (677)	2,515	48
Maintenance of Miscellaneous Plant (678)	2,435	49
Total Transmission and Distribution Expenses	206,264	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	18,212	50
Meter Reading Labor (902)	10,309	51
Customer Records and Collection Expenses (903)	46,256	52
Uncollectible Accounts (904)	300	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	<u>75,077</u>	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,817	56
Office Supplies and Expenses (921)	11,560	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	2,700	59
Property Insurance (924)	4,122	60
Injuries and Damages (925)	9,006	61
Employee Pensions and Benefits (926)	57,189	62
Regulatory Commission Expenses (928)	150	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,843	65
Rents (931)	37,920	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	<u>129,307</u>	
Total Operation and Maintenance Expenses	<u><u>557,513</u></u>	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		122,124	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,511	2
Net property tax equivalent		117,613	
Social Security		13,380	3
PSC Remainder Assessment		829	4
Other (specify): NONE			5
Total tax expense		131,822	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.265381				3
County tax rate	mills		6.295898				4
Local tax rate	mills		14.551990				5
School tax rate	mills		10.457226				6
Voc. school tax rate	mills		1.627350				7
Other tax rate - Local	mills		0.170958				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.368803				10
Less: state credit	mills		1.492458				11
Net tax rate	mills		31.876345				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.551990				14
Combined School Tax Rate	mills		12.084576				15
Other Tax Rate - Local	mills		0.170958				16
Total Local & School Tax	mills		26.807524				17
Total Tax Rate	mills		33.368803				18
Ratio of Local and School Tax to Total	dec.		0.803371				19
Total tax net of state credit	mills		31.876345				20
Net Local and School Tax Rate	mills		25.608527				21
Utility Plant, Jan. 1	\$	6,365,498	6,365,498				22
Materials & Supplies	\$	37,237	37,237				23
Subtotal	\$	6,402,735	6,402,735				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	6,327,966	6,327,966				26
Assessment Ratio	dec.		0.753622				27
Assessed Value	\$	4,768,894	4,768,894				28
Net Local & School Rate	mills		25.608527				29
Tax Equiv. Computed for Current Year	\$	122,124	122,124				30
Tax Equivalent per 1994 PSC Report	\$	103,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	122,124					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,289		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	155,959		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	169,248	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	103,101		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	163,769	4,975	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,483		20
Total Pumping Plant	289,353	4,975	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	42,561		23
Total Water Treatment Plant	42,561	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	23,165		24
Structures and Improvements (341)	3,165		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,289	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			155,959	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	169,248	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			103,101	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	10,766		157,978	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			22,483	20
Total Pumping Plant	10,766	0	283,562	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			42,561	23
Total Water Treatment Plant	0	0	42,561	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			23,165	24
Structures and Improvements (341)			3,165	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	199,536	5,013	26
Transmission and Distribution Mains (343)	3,519,323	84,968	27
Fire Mains (344)	2,787		28
Services (345)	676,961	37,523	29
Meters (346)	467,526	10,401	30
Hydrants (348)	686,198	17,483	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,578,661	155,388	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	16,142		34
Office Furniture and Equipment (391)	17,131		35
Computer Equipment (391.1)	4,925	1,827	36
Transportation Equipment (392)	67,479		37
Stores Equipment (393)	2,168		38
Tools, Shop and Garage Equipment (394)	21,690		39
Laboratory Equipment (395)	2,376		40
Power Operated Equipment (396)	39,651		41
Communication Equipment (397)	110,137		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,761		44
Other Tangible Property (399)	0		45
Total General Plant	284,460	1,827	
Total utility plant in service directly assignable	6,364,283	162,190	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,364,283	162,190	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	2,900		201,649	26
Transmission and Distribution Mains (343)			3,604,291	27
Fire Mains (344)			2,787	28
Services (345)	127		714,357	29
Meters (346)	608		477,319	30
Hydrants (348)	310		703,371	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,945	0	5,730,104	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			16,142	34
Office Furniture and Equipment (391)	2,007		15,124	35
Computer Equipment (391.1)	2,276		4,476	36
Transportation Equipment (392)			67,479	37
Stores Equipment (393)			2,168	38
Tools, Shop and Garage Equipment (394)	1,949		19,741	39
Laboratory Equipment (395)			2,376	40
Power Operated Equipment (396)	250		39,401	41
Communication Equipment (397)	1,000		109,137	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,761	44
Other Tangible Property (399)			0	45
Total General Plant	7,482	0	278,805	
Total utility plant in service directly assignable	22,193	0	6,504,280	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	22,193	0	6,504,280	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	73,792	2.90%	4,523	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	73,792		4,523	
PUMPING PLANT				
Structures and Improvements (321)	66,053	3.20%	3,299	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	56,578	4.40%	7,078	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	9,242	4.40%	989	15
Total Pumping Plant	131,873		11,366	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	14,504	6.00%	2,554	17
Total Water Treatment Plant	14,504		2,554	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	276	3.20%	101	18
Distribution Reservoirs and Standpipes (342)	95,725	1.90%	3,811	19
Transmission and Distribution Mains (343)	448,522	1.30%	46,303	20
Fire Mains (344)	355	1.00%	28	21
Services (345)	179,668	2.90%	20,174	22
Meters (346)	194,088	5.50%	25,983	23
Hydrants (348)	101,986	2.20%	15,285	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	1,020,620		111,685	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					78,315	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	78,315	
321					69,352	8
322					0	9
323					0	10
324					0	11
325	10,766				52,890	12
326					0	13
327					0	14
328					10,231	15
	10,766	0	0	0	132,473	
331					0	16
332					17,058	17
	0	0	0	0	17,058	
341					377	18
342	2,900				96,636	19
343					494,825	20
344					383	21
345	127	445			199,270	22
346	608	155			219,308	23
348	310	85			116,876	24
349					0	25
	3,945	685	0	0	1,127,675	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	10,459	2.90%	468	26
Office Furniture and Equipment (391)	10,379	5.80%	935	27
Computer Equipment (391.1)	4,434	26.70%	1,255	28
Transportation Equipment (392)	41,395	14.25%	5,709	29
Stores Equipment (393)	1,567	5.80%	126	30
Tools, Shop and Garage Equipment (394)	18,086	5.80%	1,202	31
Laboratory Equipment (395)	1,853	5.80%	138	32
Power Operated Equipment (396)	33,678	7.50%	2,964	33
Communication Equipment (397)	79,095	15.00%	16,446	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	1,467	5.80%	160	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	202,413		29,403	
Total accum. prov. directly assignable	1,443,202		159,531	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,443,202		 159,531	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					10,927	26
391	2,007				9,307	27
391.1	2,276				3,413	28
392					47,104	29
393					1,693	30
394	1,949				17,339	31
395					1,991	32
396	250				36,392	33
397	1,000				94,541	34
397.1					0	35
398					1,627	36
399					0	37
	7,482	0	0	0	224,334	
	22,193	685	0	0	1,579,855	
					0	38
	22,193	685	0	0	1,579,855	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			41,264	41,264	1
February			37,334	37,334	2
March			42,830	42,830	3
April			41,369	41,369	4
May			45,562	45,562	5
June			42,295	42,295	6
July			57,015	57,015	7
August			50,824	50,824	8
September			52,841	52,841	9
October			45,448	45,448	10
November			47,363	47,363	11
December			44,213	44,213	12
Total annual pumpage	0	0	548,358	548,358	
Less: Water sold				345,833	13
Volume pumped but not sold				202,525	14
Volume sold as a percent of volume pumped				63%	15
Volume used for water production, water quality and system maintenance				74,377	16
Volume related to equipment/system malfunction				37,950	17
Non-utility volume NOT included in water sales				1,196	18
Total volume not sold but accounted for				113,523	19
Volume pumped but unaccounted for				89,002	20
Percent of water lost				16%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Rice Lake Utilities will continue to do leak studies and repair leaks when found.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,989	23
Date of maximum: 7/30/2002					24
Cause of maximum:					25
Tower was overflowing.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,256	26
Date of minimum: 2/26/2002					27
Total KWH used for pumping for the year				703,623	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WATER STREET	1	400	16	1,152,000	Yes	1
MAIN STREET	2	400	12	1,080,000	Yes	2
NARROWS PARK	4	450	24	800,000	No	3
ALLEN STREET	5	309	16	840,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#4	1
Location	WATER STREET	MAIN STREET	NARROWS	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE/BLS	JOHN/VENT	LAYNE NORTHWEST	5
Year Installed	1926	1974	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	500	900	8
Pump Motor or Standby Engine Mfr	GE	ALLIS. CH.	HIGH TH.	10
Year Installed	1962	1974	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6 BOOSTER		14
Location	ALLEN STREET	HILLTOP		15
Purpose	P	B		16
Destination	D	D		17
Pump Manufacturer	AMERICAN TURB.	CRANE-DEMING		18
Year Installed	1990	1994		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	900	500		21
Pump Motor or Standby Engine Mfr	LIN.	U.S. MOTOR		23
Year Installed	1990	1994		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	20		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	COLEMAN STREET TOWER	HILLTOP SCHOOL TOWER	WATER STREET TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
Year constructed	1967	1967	1925	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	137	137	165	9
				10
Total capacity in gallons (actual)	250,000	250,000	150,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	23
				24
Is water fluoridated (yes, no)?	Y	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	369	0	0	0	369	1
M	D	1.000	649	0	0	0	649	2
M	D	1.250	7,510	0	0	0	7,510	3
M	D	2.000	1,143	0	0	0	1,143	4
M	D	4.000	34,418	0	0	0	34,418	5
M	D	6.000	87,997	820	0	0	88,817	6
P	D	6.000	5,986	0	0	0	5,986	7
M	D	8.000	64,988	1,790	0	0	66,778	8
P	D	8.000	9,604	0	0	0	9,604	9
M	D	10.000	71,338	0	0	0	71,338	10
P	D	10.000	1,272	0	0	0	1,272	11
M	D	12.000	21,607	0	0	0	21,607	12
P	D	12.000	321	0	0	0	321	13
Total Within Municipality			307,202	2,610	0	0	309,812	
Total Utility			307,202	2,610	0	0	309,812	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,667	2	2	0	2,667	70	1
M	1.000	670	26	1	0	695		2
M	1.250	41	2	0	0	43		3
P	1.500		1			1		4
M	1.500	56	0	1	0	55		5
M	2.000	91	2	0	0	93		6
M	4.000	33	0	0	0	33		7
M	6.000	20	1	0	0	21		8
M	8.000	3	0	0	0	3		9
Total Utility		3,581	34	4	0	3,611	70	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,320	24	3	(49)	3,292	219	1
0.750	89	4	0	(18)	75	11	2
1.000	113	13	4	(10)	112	25	3
1.500	58	3	0	(3)	58	21	4
2.000	63	1	0	(2)	62	22	5
3.000	19	2	0	0	21	1	6
4.000	5	0	0	0	5	0	7
6.000	4	0	0	(1)	3	2	8
8.000	2	0	0	0	2	0	9
Total:	3,673	47	7	(83)	3,630	301	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,940	277	13	5	1	56	3,292	1
0.750	21	34	9	1	0	10	75	2
1.000	6	58	22	9	0	17	112	3
1.500	2	23	20	5	0	8	58	4
2.000	0	17	32	9	1	3	62	5
3.000	0	3	6	6	2	4	21	6
4.000	0	3	2	0	0	0	5	7
6.000	0	0	0	0	3	0	3	8
8.000	0	0	0	0	2	0	2	9
Total:	2,969	415	104	35	9	98	3,630	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	532	6	1		537	2
Total Fire Hydrants	532	6	1	0	537	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 537

Number of distribution system valves end of year: 902

Number of distribution valves operated during year: 300

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

There were not any sales for resale.

Water Operation & Maintenance Expenses (Page W-05)

Employee Pension and Benfits (926): This account increased by approximately 25% due to rise in health insurance.

Regulatory Expense (928): The expense incurred in prior year was related to fees charged by the Public Service Commission for a water rate increase. This year that expense was not necessary.

Maintenance of Wells and Springs (614): Rice Lake Utilities again experienced problem with well #4. In prior year over \$57,000 was spent to maintain this well and that expense is being amortized over three years as approved by the Public Service Commission on March 1, 2002. More problems arose in 2002 which are still not resolved. Just under \$57,000 was spent for maintenance for this well in 2002. Amortization was not requested at this time becuase it is expected that more expense will incurr in 2003.

Maintenance of Distribution Reservoirs and Standpipes (672): The expense ir this account decreased as the major item in this account is the amortization of painting of standpipe. The annual amortization amount was \$22,439.60. 2002 was the final year of amortization with only 1/2 of the amortization remaining to be amortized.

Taxes (Acct. 408 - Water) (Page W-06)

Tax charged to sewer department is based on the property value of meters and the assumption that 1/2 value is charged to the wastewater utility as one meter is shared for both readings.

Property Tax Equivalent (Water) (Page W-07)

Other tax rate is for Special District 8030 Lake Rehabilitation.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Summary of Water Units Installed:

(343) Mains:

6" Ductile Iron:	820'	\$30,750
8" Ductile Iron	1790'	\$54,218
 Total Main installed	 2610'	 \$84,968

(345) Services:

3/4" copper service	2	\$700
1" copper service	26	\$21,500
1 1/4" copper service	2	\$4,291
2" copper service	2	\$1,237
6" copper service	1	\$2,145
1 1/2" poly plastic	1	\$7,650
 Total services	 34	 \$37,523

(348) Hydrants:

waterous	6	\$17,483
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Water Mains (Page W-17)

New water mains were financed by developers.

Water Services (Page W-18)

Rice Lake Utilities paid for the replacement of 4 services. Five services were paid by customers with cash. Twenty-five services were installed by developers at their own cost and were recorded as contribution in aid of construction.

Meters (Page W-19)

Adjustment made to reconcile with billing records. Billing records were deemed to be more accurate than CPR records which are many years old. All 8" meters, 6" meters as well as 6 3" meters are all used for utility use only and were not tested in 2002.

Hydrants and Distribution System Valves (Page W-20)

Operation of valves: According to Water/Wastewater Manager, 1/3 of valves were operated during 2002. We are aware that the operation of 1/2 of valves is recommended. During 2002 older valves in the system were concentrated on.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,394,974	1
Total Sales of Electricity	8,394,974	
Other Operating Revenues		
Forfeited Discounts (450)	12,363	2
Miscellaneous Service Revenues (451)	6,084	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	56,338	5
Interdepartmental Rents (455)	37,920	6
Other Electric Revenues (456)	1,674	7
Total Other Operating Revenues	114,379	
Total Operating Revenues	8,509,353	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	6,586,567	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	448,803	10
Customer Accounts Expenses (901-905)	107,415	11
Sales Expenses (911-916)	(37,500)	12
Administrative and General Expenses (920-932)	190,386	13
Total Operation and Maintenance Expenses	7,295,671	
Other Expenses		
Depreciation Expense (403)	359,935	14
Amortization Expense (404-407)		15
Taxes (408)	249,122	16
Total Other Expenses	609,057	
Total Operating Expenses	7,904,728	
NET OPERATING INCOME	604,625	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	12,363	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	12,363	
Miscellaneous Service Revenues (451):		
RECONNECTS	3,141	3
NSF FEES	1,699	4
PERMITS	531	5
HOME SURGE PROTECTION	713	6
Total Miscellaneous Service Revenues (451)	6,084	
Sales of Water and Water Power (453):		
NONE		7
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM WASTEWATER EQUIPMENT	7,029	8
RENT FROM WASTEWATER BUILDING	20,568	9
POLE CONTACTS	28,741	10
Total Rent from Electric Property (454)	56,338	
Interdepartmental Rents (455):		
RENT FROM EQUIPMENT WATER	6,708	11
RENT FROM BULDING WATER	31,212	12
Total Interdepartmental Rents (455)	37,920	
Other Electric Revenues (456):		
DISCOUNT ON SALES TAX	1,674	13
Total Other Electric Revenues (456)	1,674	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	6,570,150	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	16,417	36
Total Other Power Supply Expenses	6,586,567	
Total Power Production Expenses	6,586,567	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	69,469	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	8,459	52
Overhead Line Expenses (583)	100,700	53
Underground Line Expenses (584)	53,454	54
Street Lighting and Signal System Expenses (585)	8,865	55
Meter Expenses (586)	19,706	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	58,882	58
Rents (589)	545	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	871	62
Maintenance of Overhead Lines (593)	107,375	63
Maintenance of Underground Lines (594)	11,791	64
Maintenance of Line Transformers (595)		65
Maintenance of Street Lighting and Signal Systems (596)	8,343	66
Maintenance of Meters (597)	343	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	448,803	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	21,828	69
Meter Reading Expenses (902)	15,074	70
Customer Records and Collection Expenses (903)	69,513	71
Uncollectible Accounts (904)	1,000	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	107,415	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	(37,500)	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>(37,500)</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,397	78
Office Supplies and Expenses (921)	14,890	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	12,670	81
Property Insurance (924)	8,878	82
Injuries and Damages (925)	40,162	83
Employee Pensions and Benefits (926)	91,398	84
Regulatory Commission Expenses (928)	523	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	15,468	87
Rents (931)		88
Maintenance of General Plant (932)		89
Total Administrative and General Expenses	<u>190,386</u>	
Total Operation and Maintenance Expenses	<u><u>7,295,671</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		205,324	1
Social Security		25,878	2
Wisconsin Gross Receipts Tax		9,884	3
PSC Remainder Assessment		8,036	4
Other (specify): NONE			5
Total tax expense		249,122	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.265381				3
County tax rate	mills		6.295898				4
Local tax rate	mills		14.551990				5
School tax rate	mills		10.457226				6
Voc. school tax rate	mills		1.627350				7
Other tax rate - Local	mills		0.170958				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.368803				10
Less: state credit	mills		1.492458				11
Net tax rate	mills		31.876345				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.551990				14
Combined School Tax Rate	mills		12.084576				15
Other Tax Rate - Local	mills		0.170958				16
Total Local & School Tax	mills		26.807524				17
Total Tax Rate	mills		33.368803				18
Ratio of Local and School Tax to Total	dec.		0.803371				19
Total tax net of state credit	mills		31.876345				20
Net Local and School Tax Rate	mills		25.608527				21
Utility Plant, Jan. 1	\$	10,363,872	10,363,872				22
Materials & Supplies	\$	128,454	128,454				23
Subtotal	\$	10,492,326	10,492,326				24
Less: Plant Outside Limits	\$	607,356	607,356				25
Taxable Assets	\$	9,884,970	9,884,970				26
Assessment Ratio	dec.		0.753622				27
Assessed Value	\$	7,449,531	7,449,531				28
Net Local & School Rate	mills		25.608527				29
Tax Equiv. Computed for Current Year	\$	190,772	190,772				30
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	205,324					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,667		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,102,329	67,730	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,459,788	16,291	38
Overhead Conductors and Devices (365)	1,606,278	22,430	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	993,874	104,462	41
Line Transformers (368)	1,687,351	71,827	42
Services (369)	984,374	39,504	43
Meters (370)	568,255	50,769	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	650,193	24,038	47
Total Distribution Plant	9,054,109	397,051	
GENERAL PLANT			
Land and Land Rights (389)	3,000		48
Structures and Improvements (390)	600,228		49
Office Furniture and Equipment (391)	42,767	11,646	50
Computer Equipment (391.1)	123,655	2,000	51
Transportation Equipment (392)	358,194	106,888	52
Stores Equipment (393)	1,746		53
Tools, Shop and Garage Equipment (394)	28,162	2,450	54
Laboratory Equipment (395)	38,272	6,458	55
Power Operated Equipment (396)	2,950		56
Communication Equipment (397)	17,010		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,667 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,170,059 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	10,252		1,465,827 38
Overhead Conductors and Devices (365)	18,053		1,610,655 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	14,147		1,084,189 41
Line Transformers (368)	53,274		1,705,904 42
Services (369)	9,366		1,014,512 43
Meters (370)	52,399		566,625 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	15,708		658,523 47
Total Distribution Plant	173,199	0	9,277,961
GENERAL PLANT			
Land and Land Rights (389)			3,000 48
Structures and Improvements (390)			600,228 49
Office Furniture and Equipment (391)	15,726		38,687 50
Computer Equipment (391.1)	8,785		116,870 51
Transportation Equipment (392)	72,364		392,718 52
Stores Equipment (393)			1,746 53
Tools, Shop and Garage Equipment (394)	3,525		27,087 54
Laboratory Equipment (395)	1,450		43,280 55
Power Operated Equipment (396)			2,950 56
Communication Equipment (397)	3,190		13,820 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	1,098	58
Other Tangible Property (399)	0	59
Total General Plant	1,217,082	129,442
Total utility plant in service directly assignable	10,271,191	526,493
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 10,271,191	 526,493

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,098 58
Other Tangible Property (399)			0 59
Total General Plant	105,040	0	1,241,484
Total utility plant in service directly assignable	278,239	0	10,519,445
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	278,239	0	10,519,445

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	789,750	3.33%	37,835	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	452,592	4.07%	59,536	30
Overhead Conductors and Devices (365)	405,994	3.03%	48,737	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	210,992	3.33%	34,600	33
Line Transformers (368)	382,156	2.88%	48,863	34
Services (369)	544,578	4.20%	41,977	35
Meters (370)	155,943	3.33%	18,896	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	200,248	4.20%	27,483	39
Total Distribution Plant	3,142,253		317,927	
GENERAL PLANT				
Structures and Improvements (390)	237,844	2.78%	16,686	40
Office Furniture and Equipment (391)	21,789	5.88%	2,395	41
Computer Equipment (391.1)	108,651	14.29%	17,003	42
Transportation Equipment (392)	229,697	10.32%	32,451	43
Stores Equipment (393)	928	4.00%	70	44
Tools, Shop and Garage Equipment (394)	28,161	9.09%	2,450	45
Laboratory Equipment (395)	15,689	5.56%	2,267	46
Power Operated Equipment (396)	2,951	10.00%		47
Communication Equipment (397)	10,240	6.67%	1,028	48
Miscellaneous Equipment (398)	855	10.00%	110	49
Other Tangible Property (399)	0	0.00%		50
Total General Plant	656,805		74,460	
Total accum. prov. directly assignable	3,799,058		392,387	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					827,585	28
363					0	29
364	10,252	3,697	20		498,199	30
365	18,053	7,443	195		429,430	31
366					0	32
367	14,147	16,188			215,257	33
368	53,274		3,220		380,965	34
369	9,366	5,256			571,933	35
370	52,399		32		122,472	36
371					0	37
372					0	38
373	15,708	3,628			208,395	39
	173,199	36,212	3,467	0	3,254,236	
390					254,530	40
391	15,726				8,458	41
391.1	8,785				116,869	42
392	72,364		3,598		193,382	43
393					998	44
394	3,525				27,086	45
395	1,450				16,506	46
396				(1)	2,950	47
397	3,190				8,078	48
398					965	49
399					0	50
	105,040	0	3,598	(1)	629,822	
	278,239	36,212	7,065	(1)	3,884,058	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>3,799,058</u>		<u>392,387</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	278,239	36,212	7,065	(1)	3,884,058

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)	0.75	2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	1	7
Nonfarm	430	8
Total	431	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	431	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	26,274	Monday	01/07/2002	10:00	14,467	1
February	02	26,827	Monday	02/04/2002	09:00	13,142	2
March	03	27,518	Monday	03/04/2002	09:30	14,258	3
April	04	25,514	Tuesday	04/16/2002	13:00	12,984	4
May	05	27,812	Thursday	05/30/2002	14:15	14,193	5
June	06	29,333	Tuesday	06/25/2002	15:00	12,571	6
July	07	32,098	Wednesday	07/17/2002	15:15	15,502	7
August	08	29,212	Thursday	08/01/2002	14:15	14,486	8
September	09	32,253	Monday	09/09/2002	14:30	13,423	9
October	10	25,410	Wednesday	10/23/2002	10:00	13,765	10
November	11	26,153	Thursday	11/14/2002	09:45	13,714	11
December	12	27,544	Thursday	12/05/2002	09:45	13,906	12
Total		335,948				166,411	

System Name Rice Lake

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		166,411	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		166,411	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		159,578	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		159,578	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		6,833	27
Total Energy Losses		6,833	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.1061%	29
Total Disposition of Energy		166,411	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
TYPE R & S	MS-1	41	32	1
TYPE R & S	RG-1	4,084	39,437	2
TYPE R & S	RG-2	17	336	3
Total Sales for Residential Sales		4,142	39,805	
Commercial & Industrial				
TYPE C,D,I,U,&P	CP-1	105	28,697	4
TYPE C,D,I,U,&P	CP-2	26	47,726	5
TYPE C,D,I,U,&P	CP-3	4	22,640	6
TYPE C,D,I,U,&P	GS-1	713	18,958	7
TYPE C,D,I,U,&P	GS-2	3	71	8
TYPE C,D,I,U,&P	MS-1	89	177	9
Total Sales for Commercial & Industrial		940	118,269	
Public Street & Highway Lighting				
TYPE L	GS-1	9	165	10
TYPE L	MS-1	14	1,339	11
Total Sales for Public Street & Highway Lighting		23	1,504	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,105	159,578	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,036	116	3,152	1
		2,189,872	160,302	2,350,174	2
		15,304	1,233	16,537	3
0	0	2,208,212	161,651	2,369,863	
88,248		1,298,424	119,978	1,418,402	4
115,733	117,278	2,000,002	210,925	2,210,927	5
57,213	56,418	983,382	99,144	1,082,526	6
		1,082,634	80,488	1,163,122	7
		3,790	288	4,078	8
		12,015	754	12,769	9
261,194	173,696	5,380,247	511,577	5,891,824	
		9,538	683	10,221	10
		118,105	4,961	123,066	11
0	0	127,643	5,644	133,287	
				0	12
0	0	0	0	0	
261,194	173,696	7,716,102	678,872	8,394,974	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	XCEL ENERGY		1
Point of Delivery	Rice Lake		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	12470/7200 V		4
Point of Metering	12470/7200 V		5
Total of 12 Monthly Maximum Demands -- kW	335,948		6
Average load factor	67.8558%		7
Total Cost of Purchased Power	6,570,150		8
Average cost per kWh	0.0395		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	6,315	8,152	12
February	5,728	7,415	13
March	5,676	8,582	14
April	5,817	7,166	15
May	6,152	8,041	16
June	5,585	6,986	17
July	7,005	8,497	18
August	6,524	7,961	19
September	5,782	7,641	20
October	6,321	7,445	21
November	5,590	8,124	22
December	5,968	7,938	23
Total kWh (000)	72,463	93,948	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							0

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						0

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	0	0	0			
Total							<u><u>0</u></u>
							1

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
								1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,320	1,238	96,896	1
Acquired during year	430	57	2,023	2
Total	5,750	1,295	98,919	3
Retired during year	649	34	6,599	4
Sales, transfers or adjustments increase (decrease)	37			5
Number end of year	5,138	1,261	92,320	6
Number end of year accounted for as follows:				7
In customers' use	5,004	1,142	85,141	8
In utility's use	9	1	150	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	125	118	7,029	12
Total end of year	5,138	1,261	92,320	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	1,500	5	32,100	1
Mercury Vapor	175	453	385,503	2
Sodium Vapor	150	606	459,348	3
Sodium Vapor	250	412	515,160	4
Sodium Vapor	400	30	59,970	5
Total		1,506	1,452,081	
Ornamental				
Sodium Vapor	100	25	12,325	6
Sodium Vapor	150	12	9,096	7
Sodium Vapor	210	36	40,356	8
Total		73	61,777	
Other				
NONE		0		9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Purchased Power (555): Purchased power increased significantly. This increase was a result of a large increase in growth with an increase of almost 10 million kwh sold and total customer demand billed of near 13,000. Also Rice Lake Utilities paid power cost adjustments to energy provider Xcel Energy starting in 2002 according to contract.

Operation supervision /engineering (580): This account increased because manager of area received second part of raise later in the year 2001. Increase was a result of general manager leaving company and this position was given extra responsibility. Also some time for general overhead is taken from this account for time spent on workorders. There was not as much general overhead taken in 2002 compared to 2001, thus this account was higher.

Overhead Line Expense (583): This is the home account for the journey linemen. This account also increased because not as much time was capitalized through workorders in 2002 compared to 2001 and as a result making this account higher. Also almost \$5,000 was spent on a distribution/load study.

Underground Line Expense (584): There was near \$5,000 more spent on located underground lines in 2002 compared to 2001. Also almost \$5,000 was also distributed to this account for the distribution/load study.

Miscellaneous Distribution Expense (588): The increase in this account is because approximately \$25,000 was spent on a mapping project which was taking place in 2002.

Maintenance of Overhead Lines (593): Major tree-trimming efforts were taking place in 2002. Almost \$30,000 more was spent on tree trimming in 2002 compared to 2001.

Advertising Expense (913): Credit balance represents amortization of deferred credit as authorized by the Public Service Commission on February 14, 2000.

Injuries and Damages (925): Insurance rates increased significantly in 2002 causing this account to increase dramatically. This expense account reflects the actual premiums which are charged to Rice Lake Utilities by the City of Rice Lake.

Employee Pension and Benefits (926): Health insurance premiums increased by over 25% increasing this account. Also as mentioned before less journey lineman time was capitalized through workorders in 2002 compared to 2001. Benefits is also a component of labor capitalized so less was capitalized and more expensed in 2002.

ELECTRIC OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Electric) (Page E-05)

Other tax rate is for special district 8030 lake rehabilitation.

Electric Utility Plant in Service (Page E-06)

Underground Conductors and Devices (367):

over \$104,000 was spent on underground conductors and devices. The breakdown was as follows:

#4-1/0 underground triplex wire	12'	\$174
2/0-4/0 underground triplex wire	2,776'	\$15,061
15 KV underground primary wire	12,743'	\$72,896
transformer pads	33	\$7,617
pedistals	15	\$8,714
Total		\$104,462

Transportation Equipment (392): A new Altec bucket truck was purchased in 2002 for \$106,888.

Accumulated Provision for Depreciation - Electric (Page E-08)

Accumulated depreciation of Power Operated Equipment (396): The beginning balance of accumulated depreciation of power operated equipment is \$1 more than the power operated equipment due to rounding. Adjustment of \$1 was made to get this account in balance.

Purchased Power Statistics (Page E-16)

The substation used by Rice Lake Utilities is owned by Xcel Energy.

Substation Equipment (Page E-23)

The substation used by Rice Lake Utilities is owned by Xcel Energy.